APR 0 1 2010 APR 10 1 2010 APR

In re application of

Attorney Docket No. 2005\_1541A

Masaaki TABUCHI et al.

Confirmation No. 4290

Serial No. 10/551,222

Group Art Unit 1793.

Filed September 27, 2005

Examiner Deborah Yee

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Mail Stop: AMENDMENT

MARTENSITIC HEAT RESISTING STEEL

## **AMENDMENT**

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 THE COMMISSIONER IS AUTHORIZED TO CHARGE ANY DEFICIENCY IN THE FEES FOR THIS PAPER TO DEPOSIT ACCOUNT NO. 23-0975

Sir:

In response to the Office Action dated October 1, 2009, the period for response having been extended for three months by the attached petition, Applicants herein provide the following amendments and remarks.